

EN

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Answer given by Mr Serafin
on behalf of the European Commission
(16.9.2025)

The proposed Tobacco Excise Duty Own Resource (TEDOR) is not a tax but a revenue source for the EU budget that builds on the Tobacco Taxation Directive¹. The own resource does not define the scope of tobacco taxation. It solely specifies that a certain share of revenues from tobacco taxes will go to the EU budget.

Therefore, the proposal² for a Tobacco Excise Duty Own Resource concerns manufactured tobacco and tobacco related products released for consumption as defined in the provisions of the proposed Directive. The revised Directive will not harmonise taxation rules on tobacco for oral use, known as snus. However, nicotine pouches fall within the scope of the Directive and will be accounted for in the calculation of the base for the Tobacco Excise Duty Own Resource.

For a matter of equal treatment of Member States aiming at a fair collection of the Tobacco Excise Duty Own Resource, without pre-empting the result of the ongoing negotiations, the Commission has no intention to propose any exemption to Member States for the application of the Directive and the collection of the related own resource.

¹ Council Directive 2011/64/EU of 21 June 2011 on the structure and rates of excise duty applied to manufactured tobacco, OJ L 176, 5.7.2011, p. 24–36.

² <https://eur-lex.europa.eu/legal-content/EN/TXT/HTML/?uri=COM:2025:574:FIN>.